

A taxpayer must be registered as a reseller of motor fuel in order to collect and remit prepaid sales tax on motor fuel to the Illinois Department of Revenue. See 86 Ill. Adm. Code 130.551. (This is a GIL.)

January 14, 2005

Dear Xxxxx:

This letter is in response to your letter dated May 12, 2004, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at [www.ILTAX.com](http://www.ILTAX.com) to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

We are writing on behalf of our client ABC. Our client ABC is a gas station and they file Form ST-1 monthly to report their sales of gas and other general merchandise. Our client receives a PST-2 Form every month from XYZ.

XYZ issues fuel cards to its customers, which can be used to buy gasoline at ABC. We are enclosing a copy of the PST-2 Form that XYZ issues every month to ABC. Please note that even though XYZ issues the PST-2 Form to ABC, ABC is shown as the Reseller and XYZ is shown as the Retailer.

We are requesting your assistance to provide us with the necessary information on how to report the PST-2 Form information on the ST-1 Form.

Please contact me if you need any additional information on this matter.

Thank you in advance for your assistance in solving this matter.

**DEPARTMENT'S RESPONSE:**

I apologize for the delay in responding to your inquiry. The issue of Prepaid Sales Tax and XYZ is under review by the Department. Unless ABC is registered with the Department as a reseller of motor fuel, ABC would not file a PST-1 (Prepaid Sales Tax Return).

I have forwarded your inquiry to our Sales Tax Processing Division so that it can be included in the Department's review of the XYZ issue. For specific information on how to address this issue in the meantime, you may contact Brenda Towers, Manager, Sales Tax Processing Division at (217) 524-4172.

I hope this information is helpful. If you require additional information, please visit our website at [www.ILTAX.com](http://www.ILTAX.com) or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Sincerely,

Samuel J. Moore  
Associate Counsel

SJM:msk